

SINCE 1926
Contractor #131545



SERVICE ROOFING COMPANY

TILE, COMPOSITION AND SHINGLE ROOFS

440 E. WALNUT AVE. • P.O. BOX 133 • FULLERTON, CA 92836 • (714) 525-4232 • FAX (714) 525-3614

May 27, 2011

Clerk of the United States Bankruptcy Court for
The Southern District of New York
One Bowling Green
New York, New York 10004

To Whom It May Concern:

We are denying the request for dismissal of the claim No. 001865
While we was not a direct customer of BLMS, we submit this claim to
reserve our rights for our protection in the event the Securities Investor
Protection Act of 1970, 15 U.S.C. & 78 aaa et seq. ("SIPA"), is amended or
interpreted, now or in the future, to provide coverage to indirect customers
or investors of BLMIS.

Sincerely,

Wesley E. Warden
President

